

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.3466 OF 2001

U.B. Engineering Limited & Ors.	...	Petitioners
V/s.		
State of Maharashtra & Ors.	...	Respondents

WITH
WRIT PETITION NO.322 OF 1996
WITH
CIVIL APPLICATION NO.4148 OF 1999
IN
WRIT PETITION NO.322 OF 1996

Oriental Containers Ltd. & Anr.	...	Petitioners
V/s.		
State of Maharashtra & Ors.	...	Respondents

WITH
WRIT PETITION NO.1967 OF 1996

Subhash Nandalal Kela & Ors.	...	Petitioners
V/s.		
State of Maharashtra & Ors.	...	Respondents

WITH
WRIT PETITION NO.3420 OF 1996

Prakash Nandalal Kela	...	Petitioner
V/s.		
State of Maharashtra & Ors.	...	Respondents

WITH
WRIT PETITION NO.3862 OF 1996

Rajesh Steel Industries & Anr.	...	Petitioners
V/s.		
Development Corporation Konkan Ltd. & Ors.	...	Respondents

WITH
WRIT PETITION NO.1009 OF 1998

Finolex Cables Limited & Anr. V/s.	...	Petitioners
The State of Maharashtra & Ors.	...	Respondents

Mrs. Nikita R. Bodheka i/b M/s. Bachubai Munim & Co. for the
Petitioners.

Mr. Vinay A. Sonpal, Special Counsel for the Respondent/State.

**CORAM : S.C. DHARMADHIKARI &
A.A. SAYED, JJ.**

08 March 2016.

P.C.

1 In the assignments which have been notified from 7 March 2016 and for prior periods any Writ Petition or matter in which vires of any provision of statute is challenged, the same have to be heard by the first Court.

2 The matters on our board and in relation to indirect taxes involving such challenges were either heard partly or substantially by a Bench presided over by one of us (S.C. Dharmadhikari, J.). However, post the changes in Assignment of Judicial work the parties, either the revenue or the dealer, have brought to our notice the subjects or matters. It is, therefore, indicated by us to both sides that such matters involving a question of vires or challenge to the constitutional validity of provisions or taxing statutes particularly in relation to indirect taxes,

unless and until a clarification is issued we would not be in a position to proceed with the matters even if such matters are grouped with other cases or Appeals. Though we are in a position to take up other matters or appeals, such matters may have to be segregated and, therefore, this would require an exercise to be performed by the Registry.

3 It would not be proper for us in the light of the above modification and changes to take up the matters and unless suitable clarifications are obtained from the Hon'ble the Chief Justice. Hence, we would adjourn these cases for enabling the parties, including the Registry, to obtain the above clarification. For the present we adjourn this group of cases for two weeks.

Stand over to 22nd March, 2016.

(A.A. SAYED, J.)

(S.C. DHARMADHIKARI, J.)